

Fiscal Year 2014 Annual Audit Plan



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City Auditor's Office

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Introduction

The purpose of the Fiscal Year 2014 Annual Audit Plan is to outline audits and other activities the City Auditor's Office proposes to conduct during the fiscal year. The Plan is developed to satisfy applicable auditing standards and responsibilities established by Section 2.05 H.1. of City Ordinance 05-078, as amended. The Plan is a working document in that the City Auditor may make changes to the Plan, as deemed necessary in professional judgment, to reflect changing risks. However, the City Council will be notified of any significant additions, deletions, or other changes.

Audits included in the Fiscal Year 2014 Annual Audit Plan were primarily identified through our risk assessment. The Audit Plan includes audits related to internal controls and reporting; compliance with laws, policies and regulations; economic and efficient use of resources; and follow-up. The Fiscal Year 2014 Annual Audit Plan also takes into account the opportunity for risk of fraud, waste and abuse.

Planned audits for Fiscal Year 2014 are listed on the following pages. While general audit objectives are included in the Plan, specific audit objectives will be determined once staff has completed preliminary surveys related to each audit. During the preliminary surveys, staff will establish familiarity with the department and/or function by conducting background interviews and research. At that time, potential issues will be identified and the specific audit objectives and methodology will be developed.

Audits included in the Fiscal Year 2014 Annual Audit Plan are based on estimated available audit staff hours, staff expertise and include a total of 400 unassigned hours that have been set aside to perform special audits, investigations, and/or projects as directed by the Mayor and City Council. The Annual Audit Plan also takes into account audits that were started, but not completed, during Fiscal Year 2013.

Audits

Code Compliance Process

To evaluate the effectiveness and efficiency of the City's code compliance process, and conclude as to whether data is reliable to adequately prioritize, track, and manage code compliance complaints, measure progress toward meeting performance standards, and determine staffing requirements

Computer-Aided Dispatch (CAD) System

To evaluate the effectiveness and efficiency of the recent CAD implementation, including system reliability and a comparison of expected versus actual results related to cost, scheduling and the objectives achieved

Information Technology Asset Management

To verify the existence of information technology hardware deployed throughout City departments

Storm Water Utility Fees

To evaluate internal controls over the billing and collection of storm water fees

Street Maintenance Process

To evaluate the process by which streets are selected for repaving and repair

Water and Sewer

To evaluate the effectiveness of internal controls over the establishment of water and sewer rates, water shut-off practices and penalties

Water Utility Billing System (enQuesta) Upgrade

To evaluate the effectiveness and efficiency of the water utility billing system by reviewing application controls to ensure that the system supports accurate, reliable and timely processing

External Audit Assistance

To assist the external auditor with the annual audit for the fiscal year ended September 30, 2013

Special Assignments

To conduct investigations and/or audits requested by the Mayor and City Council

Follow-Up Audits

To assess the implementation status of prior internal audit recommendations